**IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH**
**AT HYDERABAD**

(Special Original Jurisdiction)

THURSDAY, THE TENTH DAY OF FEBRUARY
TWO THOUSAND AND FIVE

PRESENT

**THE HON'BLE MR JUSTICE M.H.S. ANSARI**

**and**
**THE HON'BLE MR JUSTICE T.CH.SURYA RAO**

**WRIT PETITION NO : 2235 of 2005**

Between:

State of Andhra Pradesh, Rep. by its Commercial Tax Officer,
Mancherial Circle, Adilabad District.

..... PETITIONER

AND

M/s. Annapurna Cement (Private) Limited, Samela Village,
Asifabad Taluka, Adilabad District,
Rep. by the Official Liquidator, High Court of Andhra Pradesh,
Kendriya SAdan, Koti, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the Official Liquidator in not disposing the claim petition and releasing the sales tax amount due by the Respondent firm to the petitioner is illegal, arbitrary and without jurisdiction and contrary to Section 16(C) of the APGST Act and consequently declare that the Sales Tax and other amounts due under the APGST and CST Acts will have the first charge over the properties for the defaulting dealer in the light of Section 16 (C) of the APGST Act and Section 17 of the CST Act and further direct the Official Liquidator to remit the Sales Tax arrears of the Respondent company to the Petitioner from the Sale Proceeds of the properties of the Respondent company forthwith and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

**Counsel for the Petitioner: MR.K.RAJI REDDY(SPL.SC FOR CT)**

**Counsel for the Respondent : OFFICIAL LIQUIDATOR.**

**The Court made the following ORDER:**

**ORAL ORDER:**

*(Per the Hon'ble Sri Justice M.H.S.Ansari)*

Having heard the learned counsel for the petitioner and also keeping in view the nature of relief prayed for, we are of the view that the proper course for the petitioner is to approach the Company Court by an appropriate application under the Companies Act.

Petitioner-State is seeking enforcement of its Statutory Charge under Section 16(c) of the A.P.G.S.T. Act and Section 17 of the C.S.T. Act. It is not in dispute that the Company has been directed to be wound up and therefore, the proper course open to the petitioner is to file appropriate application before the Company Court. This is for the reason that the Official Liquidator, under the scheme of Companies Act, can act only in concurrence with or under the directions of the Company Court.

We are therefore, not inclined to pass any orders, much les, as prayed for in the instant writ petition.

The writ petition is accordingly dismissed at admission stage with liberty to the petitioner to avail such remedy as may be open to it at law in accordance with the provisions contained under the Companies Act.

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M.H.S. ANSARI, J

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T.CH.SURYA RAO, J

Date: 10.02.2005

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To

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